

IN THE UNITED STATES DISTRICT COURT FOR THE DISTRICT OF UTAH  
NORTHERN DIVISION

UNITED STATES OF AMERICA,  
Plaintiff,

v.

JOHN J. GAURUDER, an  
individual; JANA GAURUDER, an  
individual; JANA GAURUDER, as  
Trustee of HIGH TETONS, A  
TRUST; UTAH STATE TAX  
COMMISSION; and US BANK, HOME  
MORTGAGE,  
Defendants.

Case No. 1:06-CV-88-TS

**ORDER**

Before the court are the following three documents filed by Defendants John J. Gauruder and Jana Gauruder: Notice: This Court is in Want of Subject Matter Jurisdiction (Docket Entry #39); Mandatory Judicial Notice No Parties, No Case, No Subject Matter Jurisdiction (Docket Entry #41); and Averment of Notice (Docket Entry #43). Plaintiff has filed responses to these three documents. (Docket Entries #42, 44.)

Having reviewed these three pleadings filed by Defendants, as well as Plaintiffs' responses, the court concludes that it agrees with the analysis of Defendants' arguments presented by Plaintiff in its responses. Defendants' motions are merely

repetitions of their motion to quash, filed on September 7, 2006, which was denied on October 5, 2006. (Docket Entry #16.)

Further, the court again denied Defendants' motion to vacate the order denying their motion to quash on September 12, 2007.

(Docket Entry #40.) Defendants' other argument that was not addressed in the motion to quash--that to have a case there must be two parties, and because the Gauruders have not appeared in this action, there is only one party, and thus there is no case before this court--is completely frivolous.

Consequently, **IT IS HEREBY ORDERED** that any relief sought by Defendants' motions identified above (**Docket Entries #39, 41 & 43**) is **DENIED**.

DATED this 3rd day of March, 2008.

BY THE COURT:

A handwritten signature in blue ink, appearing to read 'Samuel Alba', is written over a horizontal line.

Samuel Alba  
United States Chief Magistrate Judge